

ABSTRACT OF THE DISCLOSURE

A water heater for heating potable water used in a boat or vehicle. Exhaust heated by the burner of the water heater is discharged from the burner and is conveyed through an exhaust duct which extends through a water jacket surrounding the burner and which water jacket holds the potable water to be heated. The potable water is heated by the burner and also by the hot exhaust gases in the exhaust duct. Operating components are accessible from one end of the water heater.

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